[Mr. K. Govinda Menon]

laid more emphasis on Agriculture, but corrected to a small extent by a doze of industrialisation, by the extension of rural electrification, geological survey and development of small industries. We have equally stressed the necessity for rural reconstruction. The Village will be the focal point of the plan and rural development will be pressed forward vigorously so as to provide the villagers with all the necessaries and as soon as possible with all the amenities of an enlightened and cultured social life. The expansion of education is receiving, more than anywhere-else, top priority with us and it is our aim to liquidate illiteracy completely at the earliest. Prohibition is another item in favour of which we have taken the plunge like other Congress Provinces.

New taxation:—The successful prosecution of such a vast constructive programme entails large growth of expenditure which we cannot meet with our present revenues and like all other Provinces we too have been obliged to "stray to fresh fields and pastures new" with a view to increase our resources; but we have tried our best to tax only the rich as their contribution to the improvement of the lot of common man. Thus the new measures of taxation which we propose are—

(1) Agricultural Income-tax.
(2) Stepping up
  (*a*) of stamp duty—Judicial and Non-Judicial.
  (*b*) of the rates of Income-tax and Vcehiles tax
(3) Modifications in the existing taxation.—
  (*a*) Exemptions now given to Religious and Charitable Institution which are laying by large surpluses.
  (*b*) Curtailment of exemptions under Sales tax.

The Bills connected with these proposals are in the hands of the Hon'ble Members and I am not therefore expatiating on details. Most of these cannot, by any extent of imagination, be taken as affecting the poor classes of people and in fact these measures were only long overdue. These are expected to bring us an additional revenue of about Rs. 30 lakhs and this will help us to a great extent to meet our ever-growing needs on Education, Public Works, Rural Development, etc. As in every new measure of taxation, it is quite possible that there may be opposition from affected quarters but we have only to remember the memorable words of Burke.—

"To tax and to please, no more than to love and be wise, is not given to men".

I may also add that even after doing this, our taxation will be much lighter than elsewhere.

It is after taking into account these additional sources of taxation that the budget for the coming year has been framed and it is our confident hope that we will have the unstinted support of the House in all these measures. With the restoration of at least partially normal conditions, the sum of over Rs. 55 lakhs which we now contribute as dearness allowance to Government officers, Aided School Staff and pensioners can be withdrawn for more vigorous prosecution of our programme of rural amelioration. Coupled with the large sum of Rs. 20 lakhs which we are now spending for the Food department a sum of Rs. 75 lakhs will become available to us and all these are sure to stand us in good stead in our fight against illiteracy, disease, poverty and want, even after our inflated revenue under Excise and similar heads shrink. The Tobacco, Abkari and Ganja sales for 1123 have brought us unexpectedly large returns as compared with those of the current year—the increases under Tobacco being Rs. 9 lakhs and that under the latter Rs. 14·4 lakhs.

Disbursements 1123.—I shall now pass on to disbursements of the coming year. As compared with the revised estimate of the current year there is an increase of Rs. 45 lakhs in spite of every endeavour to reduce expenditure under all heads except those contributing to the moral and material advancement of the people at large.

Education.—Education comes easily as our first item of rural development with universal free education as our goal. The expenditure under "Education" exceeds Rs. 63 lakhs. Starting of Botany B.Sc., B.O.L., and Chemistry Hons. courses in the Maharaja's College, the organisation of the Technical Training Wing attached to the College, opening of new primary schools in backward areas, extension of aid to new schools, grant of full dearness allowance to teachers of all unaided primary schools, drafting of Hindi Pandits to regular cadre, the opening of a Technological Institute, and the continuance of the noon-day feeding scheme, are some of the important features of the Education Budget. Provident Fund has been made compulsory for all the Aided School Staff and this would mean a further expenditure of Rs. 75 lakhs. A large provision of Rs. 4·12 lakhs has also been made in the Public Works Budget for construction of new schools, and providing additional accommodation wherever essential. Besides, there is a decent provision for the working of the department of Libraries, the expansion of rural libraries is expected to codsolidate our progress in the matter of universal education.

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